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THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **Masafumi IDE**

Art Unit: **2871**

Application Number: **10/509,699**

Examiner: **Minh Toan T Ton**

Filed: **September 30, 2004**

Confirmation Number: **2184**

For: **DYNAMIC GAIN EQUALIZER**

Attorney Docket Number: **042719**

Customer Number: **38834**

AMENDMENT UNDER 37 C.F.R. §1.111

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

December 29, 2006

Sir:

This is in response to the Office Action dated October 4, 2006, and having a response due date set for January 4, 2007. The following remarks are respectfully submitted.

Amendments to the Claims begin on page 2 of this paper.

Amendments to the Drawings begin on page 6 of this paper.

Remarks/Arguments begin on page 7 of this paper.